



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104, Post Office Box 12827, Raleigh, NC 27605-2827 (919) 733-4222 No. 1 2002

Preventing Identity Theft

Identity theft, the fastest-growing financial crime, has acquired a darker edge lately.

One of the first things the FBI discovered about the September 11, 2001, terrorism attacks was that as many as a half-dozen of the hijackers were using credit cards and drivers' licenses with identities lifted from stolen or forged passports.

In the weeks since, Americans have suffered some erosions of privacy protection. While a dozen or so consumer-protection bills in Congress have moved to the back burner, new laws have given financial institutions more snooping rights, a move aimed at spotting transactions that might be funding terrorist activity.

Although you may not be able to deter the government's new-found interest in your personal business, you can protect yourself from criminals determined to exploit your personal financial information.

The theft can be as simple as someone pilfering your credit card number and charging merchandise to your account or it can be as elaborate as a crook using your name, birth date, and Social Security number to take over your credit card and bank accounts, or set up new ones.

Guarding against identity theft is much like locking the door and activating the burglar alarm when you leave your home. By and large, the crime is a low-tech operation, despite well-publicized instances of hackers breaking into a Web site and stealing millions of credit card numbers. Usually, someone fishes a bank statement or credit-card offer out of your trash, or a dishonest employee peeks at your personnel file.

A good tool for combating the crooks is a paper shredder. Place it someplace convenient, such as under your desk, and shred every piece of data-laden junk mail you get.

Identity Theft

continued on page 7

Board Approves Increase in Exam Fee

At its December 18, 2001, meeting, the NC State Board of CPA Examiners approved an increase in the application fee for the Uniform CPA Examination.

Effective with the May 2002 Uniform CPA Examination, the application fee for the exam is \$250.00.

The fee was increased to allow the Board can recover its costs of administering the exam--specifically, the cost of grading the exam.

The application fee is the same for initial and re-exam applicants, regardless of the number of sections for which the applicant is sitting.

www.state.nc.us/cpabd

Certificate Renewals to be Mailed in February

The Board will mail 2002-2003 certificate renewal forms to licensees in mid- to late February. This is the second year that the Board has mailed certificate renewals early.

Although the certificate renewal forms will be mailed about two months earlier than in the past, the renewal deadline remains June 30.

To ensure that you receive your renewal form, as well as other correspondence from the Board, submit, in writing (via fax, e-mail, or US Postal Service), any address changes as soon as possible.

For your convenience, a Notice of Address Change is printed on page 8 of each issue of the *Activity Review*.

Inside this issue...

Board Meetings	3
Certificates Issued	5
Conditional Status	5, 6
Contact the Board	7
Disciplinary Actions	2
Exam Application Deadlines	5
Forfeitures	6
In Memoriam: Koonce	4
Notice of Address Change	8
Reclassifications	4, 5

Disciplinary Actions

Denise C. Dampier #19828
Charlotte, NC 11/19/01

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 19828 as a Certified Public Accountant.
2. On July 20, 1998, the Board issued an Order to Respondent suspending her certificate for 30 days, staying the suspension, placing her certificate on conditional status, and imposing on her a five hundred dollar (\$500.00) civil penalty for failure to timely file her firm's annual registration and failure to obtain a State Quality Review (SQR) by the prescribed completion date.
3. Respondent failed to pay the civil penalty as mandated by the Order, so the Board issued a Notice of Hearing on September 21, 1998.
4. On December 11, 1998, prior to the date of the Hearing, the Board office received a check from Respondent for the civil penalty. The Notice of Hearing was thus withdrawn.
5. On at least two (2) occasions, Board staff notified Respondent regarding the deadline for completion of her firm's next SQR. The accountancy statutes and rules permit SQR completion through the end of the calendar year, making Respondent's firm deadline December 31, 2000.
6. On January 25, 2001, Board staff left a telephone voice mail at Respondent's last known business telephone number reminding Respondent that her firm's renewal must be postmarked by January 31, 2001.
7. On January 31, 2001, Respondent contacted Board staff and disclosed the fact that, as of that date, she had not scheduled her firm's peer review.
8. On February 7, 2001, the Board office received Respondent's 2001 Renewal

Form for Individual Practitioners. That form included a notation regarding the correct deadline for Respondent's firm's peer review.

9. On February 16, 2001, Board staff notified Respondent, at her last known firm address by certified/return receipt mail, that her firm registration had been received but that there was no information with the firm renewal regarding her firm's compliance with SQR requirements. In this same letter, Board staff informed Respondent that failure to comply with SQR requirements subjected her certificate to discipline and, again, Board staff reminded Respondent that her peer review was now past due.

10. On April 3, 2001, Respondent sent via facsimile a copy of the State Quality Review (SQR) Statement of Completion signed by Respondent on March 30, 2001, stating that the exit conference for her firm's peer review was completed on February 28, 2001.

11. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8c), NCGS 93-12(9)e, and 21 NCAC 8M .0102, 8N .0213, and 8N .0401.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent shall pay a one thou-

sand dollar (\$1,000.00) civil penalty to be remitted with this signed Consent Order.

2. Respondent's certificate is suspended for one (1) year; however, said suspension is stayed.
3. As a condition of the stay of her suspension, Respondent shall be on probation, shall comply with the terms of this Order, and shall violate no accountancy statutes or rules for one (1) year from the date this Order is approved by the Board.

Name Not Published 10/22/01

THIS CAUSE coming before the Board on October 22, 2001, at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present, the Board finds, based on the clear and convincing evidence presented, that:

FINDINGS OF FACT

1. Respondent is the holder of a certificate as a Certified Public Accountant in North Carolina and is therefore subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's certificate was placed on conditional status in September of 1999 for failure to complete the Continuing Professional Education (CPE) requirements for 1998.
3. Respondent's certificate was again placed on conditional status and Respondent was fined a \$100.00 civil penalty in October of 2000 for a second failure within a five (5) year period to complete the CPE requirements for 1999.
4. Respondent failed to timely obtain CPE for 2000 in accordance with provisions as required by NCGS 93-12(8b) and 21 NCAC 8G .0401(e).

5. Respondent subsequently notified the Board that Respondent's CPE was completed after the applicable deadline, but before July 1, 2001.

CONCLUSIONS OF LAW

1. Respondent's third failure within a five (5) calendar year period to timely obtain the required CPE is a violation of NCGS 93-12(8b) and 21 NCAC 8G .0401(e).

BASED ON THE FOREGOING, the Board orders that:

1. The renewal of Respondent's certificate is denied for at least thirty (30) days and until Respondent meets the reinstatement requirements as set forth in 21 NCAC 8J .0106. Respondent must return the certificate to the Board office within fifteen (15) days of the receipt of this Order.

2. If Respondent fails to return the certificate within fifteen (15) days of the receipt of this Order, the thirty (30) days will be extended by the number of days that the certificate is late in being returned to the Board office.

3. If Respondent returns the forfeited certificate within fifteen (15) days of the receipt of this Order, Respondent can, after at least thirty (30) days, apply to return the certificate to active status by submission and approval of a reinstatement application which includes:

- a. Application form,
- b. Payment of the application fee,
- c. Three moral character affidavits, and
- d. Forty hours of CPE in the 12 months preceding the application including an eight-hour accountancy law course pursuant to 21 NCAC 8F .0504.

4. If Respondent returns the forfeited certificate in excess of fifteen (15) days of the receipt of this Order, Respondent can, after thirty (30) days plus the number of days that the certificate was late in being returned to the Board office, apply to return the certificate to active status by submission and approval of a reinstatement application which includes:

- a. Application form (which includes statements regarding use of title during forfeiture),

- b. Payment of the application fee,
- c. Three moral character affidavits (on forms provided by Board),
- d. Forty hours of CPE in the 12 months preceding the application including an eight-hour accountancy law course pursuant to 21 NCAC 8F .0504.
- e. a Consent Order requiring payment of a \$100.00 civil penalty.

Hilda G. Watson #17930
Elm City, NC 11/19/01

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 17930 as a Certified Public Accountant.

2. In August of 2000, the Internal Revenue Service (IRS) filed liens against Respondent totaling \$72,911.01 for failure to pay individual income taxes for the period 1992-1998.

3. On her 2001 individual practitioner firm registration and her 2001-2002 individual certificate renewal, Respondent failed to disclose the tax liens in response to pertinent questions on both forms.

4. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent's actions as set out above constitute violations of NCGS 93-12(9)e and 21 NCAC 8N .0201, .0202(a),

.0202(b)(3), .0203(b)(1), .0204(c), .0207, and .0208(b).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent is censured.

2. Respondent's certificate is suspended for two (2) years; however, said suspension is stayed.

3. As a condition of the stay of her suspension, Respondent shall be on probation, shall comply with the terms of this Order, and shall violate no accountancy statutes or rules for two (2) years from the date this Order is approved by the Board.

4. Within one hundred eighty (180) days of the date this Order is approved by the Board, Respondent must complete and provide verification of his completion of the Ethics Principles and Professional Responsibilities course as offered by the North Carolina Associations of Certified Public Accountants. Said course may be used to meet Respondent's annual forty (40) hour requirement.

Board Meetings

Monday, February 18

Friday, March 22

Thursday, April 18*

Friday, May 17

Monday, June 24

Monday, July 22

Monday, August 19

Monday, September 23

Friday, October 18

Monday, November 18

Tuesday, December 17

Meetings of the Board are open to the public except when, under State law, some portions of the meetings are closed to the public. Unless otherwise noted, meetings are held at the Board's office in Raleigh.

*Winston-Salem

In Memoriam

John E. Koonce, Jr.

John E. Koonce, Jr., 85, a former member of the North Carolina State Board of CPA Examiners died December 14, 2001.

Licensed as a North Carolina CPA in 1943, Koonce was appointed to the Board in 1974 by Governor James E. Holshouser, Jr.

During his tenure with the Board, Koonce served terms as President, Vice President, and Secretary-Treasurer.

A longtime resident of Raleigh, NC, Koonce was born in Chadbourne, NC, the first of three sons of John and Harriette Koonce.

After graduating as valedictorian of his class at Chadbourne High School, Koonce worked his way through Duke University and in 1937, he received an AB degree in Business Administration.

In 1941, Koonce married the former Evelyn Ward and the couple lived in Raleigh until 1945 when Koonce was called to serve in the United States Navy.

After the war, Koonce and his wife returned to Raleigh and in 1949, Koonce co-founded the CPA firm of Koonce, Wooten, & Haywood, LLP. Koonce was as senior partner in the firm until his retirement in 1978.

Koonce was an active member of numerous civic, social, and professional organizations, such as the PTA, the Civitans, the Sphinx Club, the Carolina Country Club, and the North Carolina Association of CPAs.

He was also a member of Edenton Street United Methodist Church where he served as Chairman of the Board.

Koonce was preceded in death by his parents and his wife.

He is survived by three sons-- John E. Koonce, III and wife, Raymonde of Maryland; William T. Koonce of New York; and Leslie R. Koonce and wife Suzanne of California.

In addition, Koonce is survived by two brothers and one grandson.

Reclassifications

Inactive

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant" and neither he or she nor anyone else refers to him or her in any representation as described in 21 NCAC 8A .0308(b) [21 NCAC 8A .0301(b)(23)].

11/21/01	Holly Evelyn Wilmoth Covell	Pfafftown, NC
11/21/01	Valerie Wagner Bressette	Kill Devil Hills, NC
11/26/01	Douglas Warren Sutkus	Mechanicsville, VA
12/03/01	Vanessa Abbott Foster	Washington, DC
12/06/01	William Albert Billings	Raleigh, NC
12/06/01	Melinda Hanna Kearns	High Point, NC
12/06/01	Richard Eugene Hahn	Raleigh, NC
12/07/01	Joe Hoyle	Richmond, VA
12/10/01	Jacqueline Elisa Granados	New York, NY
12/10/01	Kristin Lynne Downey	Charlotte, NC
12/11/01	Laurie A. Graham	Greensboro, NC
12/11/01	Mary Elizabeth Buczkowski	Greensboro, NC
12/11/01	Audrey Leonie Duchesne	Alexandria, VA
12/11/01	Amy C. Reid	Kernersville, NC
12/12/01	Lenward Wesley Jones, III	Rocky Mount, NC
12/19/01	James C. Cole, Jr.	Charlotte, NC
12/20/01	Claude Lee Ives, III	Charlotte, NC
12/20/01	Kimberly Hughett Cashion	Charlotte, NC
12/27/01	Michael David Shytle	Raleigh, NC
12/27/01	Charlotte Marie McLean	Charlotte, NC
12/27/01	Sidney Robertson Knott, Jr.	Fletcher, NC
12/27/01	Aimee Cataldo	Charlotte, NC
12/27/01	Lillian Gonzalez	Stoughton, MA
12/27/01	Madison S. Locklear	San Francisco, CA
12/28/01	Debra Jo Bradsher	Raleigh, NC
12/28/01	Joan Althaus Harris	Charlotte, NC
12/28/01	Amie Taylor Edling	The Woodlands, TX
01/02/02	William Edward Hall, Jr.	Greensboro, NC
01/02/02	Thomas Edward White	Charlotte, NC

Retired

"Retired," when used to refer to the status of a person, describes one possessing a North Carolina certificate of qualification who verifies to the Board that the applicant does not receive or intend to receive in the future any earned compensation for current personal services in any job whatsoever and will not return to active status [21 NCAC 8A .0301(b)(23)].

12/18/01	Linda O. Atkinson	San Diego, CA
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Reclassifications: Conditional Status

The following 158 CPA certificates were placed on conditional status for failure to complete the Continuing Professional Education (CPE) requirement by the December 31, 2000, deadline, but did complete the CPE requirement by the June 30, 2001, certificate renewal deadline [21 NCAC 8G .0406(b)(1)]:

Paul H. Albritton, Jr., # 3524	Wilmington, NC	Allan J. Katscock, #27591	Bensalem, PA
Mark Eugene Amato, #13110	Atlanta, GA	James F. Kearns, #25794	Moorestville, NC
Nnamdi Obi Anyafo, #25231	Pineville, NC	Joanie Sutton King, #17744	Rocky Mount, NC
Donald George Armstrong, #17386	Greensboro, NC	Kelli Allison Knoble, #23193	Charlotte, NC
Claude Camp Arnold, #15829	Wilmington, NC	Andrew David Kunkel, #25340	East Bend, NC
Ronnie Gray Ashby, #6988	Tupelo, MS	Arminda Moore Lanigan, #16010	Jacksonville, FL
Brian Thomas Atkinson, #20456	Charlotte, NC	Benjamin Lapsley, #16180	Cary, NC
Fred Marshall Avett, Jr., #3492	Rocky Face, GA	Edwin Jordan Lee, #12881	Wake Forest, NC
Bruce Anthony Baden, #14657	Kernersville, NC	Paul Todd Lineberger, #14960	Fountain Inn, SC
Heidi Marianne Barringer, #14408	Charlotte, NC	Robert Scott Lowrey, #22257	Raleigh, NC
Newberry Bass, Jr., #8629	Clinton, NC	Stephen Winston Madison, #27630	Jamestown, NC
Jeffrey Clinton Baumgardner, #13182	Concord, NC	John Markelonis, #13295	Germantown, MD
John Charles Berens, #15718	Charlotte, NC	William Thomas McCuiston, #27854	Cary, NC
David Alan Berenson, #2944	Arlington, VA	William Thomas McLain, Jr., #26674	Kingsport, TN
Camille Blommer, #17773	Sarasota, FL	James Herman McLawhorn, #20218	Charlotte, NC
Gary Rogers Bowers, #24577	Cary, NC	Ellen McDaniel McMillan, #18875	Jacksonville, NC
John Layton Bradley, Jr., #15279	Raleigh, NC	Dennis M. Meyer, #24247	Raleigh, NC
Willis Marvin Brindle, #6837	The Woodlands, TX	Daniel S. Michels, #22473	Winston-Salem, NC
John Bennett Brown, #19731	Lexington, NC	Mark Frederick Miller, #24363	Chapel Hill, NC
David Shawn Buffaloe, #20118	Orange Park, FL	Mary DeBronia Mims, #15876	Greensboro, NC
Teresa Farmer Burgess, #19559	Kitty Hawk, NC	Donald J. Mobley, #22093	Chester, SC
Samuel Leigh Burke, #21761	Midlothian, VA	Douglas Estes Murphy, #9011	Houston, TX
Cara Fayme Callanan, #26837	Chapel Hill, NC	John Nicola Nelli, #13657	Cary, NC
James Lester Carr, Jr., #24225	Charlotte, NC	Kuwana Simone Norman, #26730	Charlotte, NC
Helen A. Carroll, #13350	Montezuma, NC	Timothy K. Oakley, #16953	Dunwoody, GA
Amy Miller Cave, #27523	Raleigh, NC	Theresa Mathis Parker, #24712	Brevard, NC
William Fred Chapman, Jr., #14686	Greensboro, NC	Mitesh Patel, #23460	Raleigh, NC
Susan Lynn Clifton, #25637	Wichita Falls, TX	Joseph Elliot Patrick, #11853	Irvine, CA
Needham Broughton Correll, III, #13641	Winston-Salem, NC	Kathy Elaine Marion Paulus, #21862	Stokesdale, NC
Vickie M. Cox, #21724	Rockingham, NC	Richard D. Perkins, #26549	Cordova, TN
Sheri Jennings Cram, #19329	Greensboro, NC	John David Pfefferkorn, #26490	Charlotte, NC
Paul Tripp Davies, #16608	Durham, NC	Washington Zealy Plyler, III, #11855	Richland, WA
Melanie Chapman Davis, #17857	Lubbock, TX	Debra Alons Pope, #18633	Greenville, NC
Walter Bernard Davis, #17989	Matthews, NC	Larry Michael Powell, #19074	Asheville, NC
Wallace Scales Davison, #22155	Austin, TX	Sylvia Jay Putnam, #19289	Apex, NC
Jerry O. Denson, #27440	Weaverville, NC	Michael Steve Rabb, Jr., #22876	Apex, NC
Robert Joseph Difelice, #23322	Vero Beach, FL	Keith Alan Rickoff, #22623	Greensboro, NC
Vickie Ann Doggett, #20848	Charlotte, NC	Robert Gerald Rivenbark, Jr., #22765	Wilmington, NC
John F. Dolan, #26696	Spindale, NC	Sohrab Solee E. Rudina, #16265	Southlake, TX
Mary Joan Donlon, #25144	Vienna, VA	Joseph McDonald Sanders, IV, #14019	Arlington, TX
Angel Neal Dronsfield, #18294	Durham, NC	Lori Baxter Schleicher, #18497	Charlotte, NC
Philip Allan Drummond, #22944	Charlotte, NC	Michael Alan Schwartz, #12552	Tampa, FL
William James Dulin, #14799	Hickory, NC	Kaye Louise Sergeant, #14009	Pasadena, CA
Thomas Patrick Dunleavy, #26697	Blue Island IL	Flake Anderson Sherrill, III, #24375	Statesville, NC
Elaine Friday Dymond, #16505	Moorestville, NC	Kemal Khan Sherwani, #26504	Durham, NC
Susan Williams Eldridge, #15469	Cedar Park, TX	Paul Devin Siegel, #16658	Spartanburg, SC
William Steve Ezzell, #10964	Charlotte, NC	Cynthia, Gail Smith, #16801	Cary, NC
Richard W. Fedorowich, Jr., #27341	Boston, MA	Kevin Watson Smith, #27069	Charlotte, NC
Geoffrey Andrews Fletcher, #14932	Plantation, FL	Katherine Finley Smythe, #18010	Moravian Falls, NC
Amie Nicole Fraley, #26581	Whispering Pines, NC	Robert Foster Stockwell, #18051	Atlanta, GA
Karl Scott Francis, #16510	Charlotte, NC	John Stephen Surratt, #13168	Spencer, NC
Michael John Fryt, #22527	Goldsboro, NC	Joseph Blount Swain, Jr., #13541	Bluffton, SC
Thomas Henry, GAlligan, #19143	Raleigh, NC	Robert C. Taylor, Jr., #21643	Harrells, NC
Thomas Edward, GAuch, #20669	Charlotte, NC	Thomas Timothy Taylor, #19692	Myrtle Beach, SC
Robert C., GAughran, #24198	Apex, NC	Alan Jarrett Tew, #19789	Wilmington, NC
Charles Glass, #2241	Ormond Beach, FL	Gary Bruce Thomas, #5856	Columbia, SC
Gerald Roland Green, Jr., #27443	Denton, TX	Lisa Lynn Thomas, #26367	Charlotte, NC
Richard Alan Green, #27085	Taylor, SC	David Paul Toppin, #9406	Vernon Hills, IL
Stephanie Clemmons Griffin, #23744	Greenville, NC	Normand Jacob Travis, #26980	Durham, NC
Stephen Clarke Griffin, #15002	Charlotte, NC	Mark Edward Trivette, #23276	Atlanta, GA
Alexander Ivey Hadley, #25047	St. Louis, MO	Mary Mercer Tugwell, #18522	Washington, DC
Bonnie N. Halstead, #13500	Centreville, VA	Jerome Thomas Upton, #17839	Wake Forest, NC
Robert Wayne Hamilton, #23924	Charlotte, NC	Barbara Peterson Uricchio, #27428	Jacksonville, NC
Cindy Jordan Harrell, #21849	Hobbsville, NC	Stephen Paul Vesilind, #27179	Durham, NC
Wesley Allen Harris, #20316	Hickory, NC	Carmela Kim Wagner, #21941	Raleigh, NC
Ronnie Darrell Hatley, #12369	Faith, NC	Peter Adams Wagner, #22368	Raleigh, NC
Claudia Hawkins, #13993	Brevard, NC	Sandra Jones Waldrop, #16749	Asheville, NC
Mitzi Lynn Helton, #23892	Simpsonville, SC	Benny Ward, #23978	Raleigh, NC
Robert Hicks, #17507	Raleigh, NC	William Vaughn Ward, #25737	Washington, NC
Steven Craig Highland, #23791	Waynesboro, VA	Henrietta Stewart Wheeler, #22243	High Point, NC
Claire Crepeau Hinspeter, #19237	Garner, NC	James Christopher White, #20676	Charlotte, NC
Kimberly Diane Hogan, #24698	Norcross, GA	James Norman White, #25070	Raleigh, NC
Phillip Jay Holleman, #21791	Coral Springs, FL	Rebecca Smith Whitely, #28034	Charlotte, NC
Robert Joseph Hollis, #22389	Wilmington, NC	Susan Whitlock, #17293	York, SC
Craig Vernon Hopkins, #23654	Winston-Salem, NC	Robert Wayne Wilhelm, #13919	Gastonia, NC
Adrienne G. Iademarco, #25315	Amelia, VA	David Allen Wilson, #21362	Cumming, GA
Christi L. Ivens, #28264	Greenback, TN	Phillip Webster Wilson, #13176	Granite Falls, NC
Laura Izquierdo, #27790	Pembroke Pines, FL	Beverly Mincy Wolfe, #19223	Stamford, CT
Ryan Andrew Johnson, #27985	Charlotte, NC	Ronald Eugene Woodward, #11275	Granite Quarry, NC

May 2002 Exam Applications

Please note the following application deadlines for the May 2002 Uniform CPA Examination:

Initial exam applicants
January 31, 2002

Re-exam applicants
February 28, 2002

Your complete application must be postmarked or received in the Board office before the appropriate deadline.

The examination fee is \$250.00, regardless of the number of sections for which you are sitting. Your canceled check or credit card statement is proof only that your application was received—it does not indicate that your application has been approved.

To obtain an exam application, call the Board's toll-free application line (1-800-211-7930) or visit the Board's web site (www.state.nc.us/cpabd).

Certificates Issued

The following applications for certification were approved by the Board at its December 18, 2001, meeting:

Ellen Cashman Gragnolati
Christopher James Hempe
Crystal Ann Hughes
Michael Todd Orlando
Lorraine Marie Simnor
A. Randolph Smith, II
James Knox Teague

Reclassifications

Reinstatement

Merle Edward Hendricks, #12370
Jacqualyn Ann Nelson-Owens, #27398
David Allen Ramsey, #8144
Donald G. Walser, #3003
Mary T. White, #25539

Reissuance

Emory Stephen Daniel, #9074
Michael Joseph Savino, #23801

Certificate Forfeitures

On August 3, 2001, the following 44 North Carolina CPA certificates were forfeited for failure to file the certificate renewal form as required by North Carolina General Statute 93-12(15). As of the December 18, 2001, Board meeting, these individuals had not reinstated or filed applications for reinstatement:

Karlin Adrian, #23938	Las Vegas, NV
Mayra Amoretti-Cruz, #17869	Miami, FL
Frederick Coleman Ashworth, #27736	Boone, NC
Clinton N. Beasley, #27579	Raleigh, NC
Robert Dawson Berdanier, #25956	Birmingham, AL
B. Keith Boothe, #18920	Eden, NC
Chris Allen Brecher, #14438	Duluth, GA
Elmer Thomas Brooks, #21365	New London, NC
David Allan Brown, #18361	Charlotte, NC
Anthony Brian Cochrane, #22852	Chicago, IL
Phillip David Collins, #16999	Monroe, NC
Laura K. Conner, # 26372	Phoenix, AZ
Jo Deane P. Coombs, #14413	Wilmington, NC
Vincent E. D'Amore, #28046	Fresh Meadows, NY
Michael Richard DiRienzo, #24141	Cary, NC
Catherine I. Donnelly, #26426	Bensalem, PA
James Alan Flynt, #19138	Cary, NC
Henry White Graham, Jr., #2850	Irmo, SC
Melissa L. Hallbick, #27681	Irmo, SC
Gregory Alan Hart, #24066	Davidson, NC
Merle Edward Hendricks, #12370	Rocky Mount, NC
Tonya Celeste Hinderer, #27620	Santa Ana, CA
Sandra B. Jones, #23191	Sophia, NC
Steve Kramer, #25080	Greensboro, NC
Andrew Scott Lakoff, #27292	Mechanicsville, VA
Lee Bennett Lasky, #14362	Baltimore, MD
Ellen Padgett Lee, #8182	Lewisville, NC
James M. Lewis, #27851	Philadelphia, PA
Ida Elizabeth Lynn, #20753	Gastonia, NC
Nanak Mehta, #17814	Charlotte, NC
Jeff R. Meyer, #27264	Charlotte, NC
Diane Britt Moose, #20762	Knightdale, NC
Craig Anderson Moss, #20419	Cary, NC
Angela Dewar Nesbit, #23062	Charlotte, NC
Edward Warren Rainbolt, #27209	Wilmington, NC
Karen Kolbus Ralph, #19349	Raleigh, NC
Beth Marie Rindfuss, #27729	Austin, TX
Ronald Lee Scarboro, #20493	Cary, NC
Brent Loring Styles, #19544	Chicago, IL
Kevin B. Thompson, #25798	Morrisville, NC
Helmut Treschan, #3195	New Bern, NC
Natalie Boden Veljovich, #26623	Chapel Hill, NC
Velma Elena White, #27708	Fayetteville, NC
Susan Elizabeth Youngblood, #24192	Australia

Reclassifications: Conditional Status

Pursuant to 21 NCAC 8G .0406(b)(2), the following licensees were assessed a \$100.00 civil penalty and their certificates were placed on conditional status for the second occurrence within a five calendar year period of failing to complete the Continuing Professional Education (CPE) requirement by the December 31, 2000, deadline, but completing the CPE requirement by the June 30, 2001, certificate renewal deadline:

Edward C. Agee, #8427
Atlanta, GA

Robert Douglas Baber, #19607
Greensboro, NC

Craig Dexter Choate, #2082
McMurray, PA

Crystal Zimmerman Goldsmith, #17596
Tuxedo, NC

Conrad A. Goree, #18305
Durham, NC

Susan Jane Holton, #13982
Raleigh, NC

Scott Allen Middleton, #19165
St. Charles, IL

Baxter Jalong Myers, Jr., #7748
England

Nancy Aycock O'Hanlon, #15664
Midlothian, VA

Mack Daniel Pridgen, III, #10722
Raleigh, NC

Susan McBride Richardson, #19686
Safety Harbor, FL

Randall E. Roycroft, #23852
Raleigh, NC

Richard Shawn Markowski Saiff, #27065
Carrboro, NC

Jacqueline Hurst Sasser, #18530
Sparks, MD

Sarah Elizabeth Simonds, #15657
Kernersville, NC

Lee Ellen Turnbull, #16926
Charlotte, NC

Leanne Davis Ward, #25624
Raleigh, NC

Kathleen Sykes White, #18467
Pinebluff, NC

Julie Marie Windeknecht, #19453
Indian Trail, NC

Taxpayer Alert

On November 8, 2001, the North Carolina Department of Revenue (NCDOR) issued the following Taxpayer Alert regarding 2001 tax forms:

Tax forms that are generated using unapproved software cannot be processed through the NCDOR's automated processing equipment. Therefore, the NCDOR reserves the right to reject forms from unapproved sources.

Taxpayers that submit forms from unauthorized companies may be contacted and required to resubmit original NCDOR forms or tax forms generated by an authorized software developer. In addition, any refund due will be delayed until the form is processed.

Unauthorized Companies

The following software developers are not authorized to produce North Carolina tax forms:

Federal Liaison Services
Form IQ
HD Vest Technology Service, Inc.
Pay-E
The Payroll People
PricewaterhouseCoopers
SCS Compute
TREC Software
Trust Tax Services of America, Inc.

Unauthorized Web Sites

The following web sites are not authorized to transmit electronic or paper returns to the NCDOR:

<http://www.myhdvest.com>
<http://taxes4less.com>

Authorized Companies

An alphabetical list of software developers that are authorized to produce substitute North Carolina tax forms is available from the NCDOR web site (www.dor.state.nc.us/downloads/2001approved.html).

Any software developer that is not on this list is not authorized to produce any forms generated by the NCDOR.

The NCDOR will periodically update the list throughout the tax season.

Identity Theft *continued from front*

Destroy records you don't need for tax or warranty purposes: bank statements, credit card receipts, health-insurance reimbursements.

Remember, a 1988 Supreme Court decision held that trash left at the curb for pickup is in the public domain, so you have no legal recourse against "dumpster divers."

Shredders, which can be purchased for as little as \$10, cut paper into strips, rendering the document virtually indecipherable.

However, if you're afraid someone will try to piece the strips back together, douse them in water before you put them in the recycling bin.

You can't shred what you don't receive, so if mail theft is a problem in your neighborhood, consider installing a lockable mailbox or renting a box at the post office or a mailing center.

It is best to take outgoing mail to the post office, especially if it contains checks or important documents, rather than leaving it outside your front door for pickup.

The blue, official mail-pickup boxes may be safer, but they, too, have been ransacked occasionally—particularly those in remote locations.

Beyond guarding against people stealing documents, you should request a report from the three major credit bureaus at least once a year.

A report from Equifax, Experian, or Trans Union costs around \$10.00 and can be ordered on-line or by phone.

Colorado, Georgia, Maryland, Massachusetts, New Jersey, and Vermont require the companies to give you an annual copy without charge if you request one, and you can always get a free report if you're a victim of fraud or an unsuccessful applicant for a loan or credit card.

Finally, you can protect your identity by giving it a lower profile by reducing the amount of unsolicited mail you receive.

To remove your name from telemarketing lists, visit the Direct Marketing Association's web site (www.the-dma.org).

To stop receiving pre-approved credit offers, a call to 1-888 567-8688 will alert Equifax, Experian, and Trans Union that you want to stop receiving such offers.

The Privacy Rights Clearinghouse (www.privacyrights.org) has a list of opt-out addresses and phone numbers for many bank and credit card companies.

Whatever you do, be serious about guarding against potential intrusions into your affairs. If you don't value your financial identity, there's a good chance someone else will.

Adapted from, "Don't Let Crooks Steal Your Identity," written by Larry Armstrong and published in Business Week, November 19, 2001.

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1-800-211-7930

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PO Box 12827
Raleigh, NC 27605

Web Site
<http://www.state.nc.us/cpabd>

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(919) 733-4223

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(919) 733-4208

Examinations
(919) 733-4224

Licensing
(919) 733-1422 (applications)

Licensing
(919) 733-1423 (firms/SQR/CPE)

Professional Standards
(919) 733-1426



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Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J .0107.